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ABSTRACT

In 1969-70 the New York State Education Department adopted standardized fiscal forms for local education agencies to use for most federally funded programs. The standard forms have been an improvement and have been readily acknowledged as simplifying the application and funding procedure. Since 1969-70, changes, such as indirect cost procedures and the elimination of documentation, have required revision of the forms. This publication should serve as a valuable aid in the use of the new forms for the application for and administration of federally aided projects. The general procedures used in funding federally aided programs, the proposed budget for the operation of a federal project, and the general audit guides are presented along with the procedures and forms needed for indirect cost rate applications, special program administrative and supervisory position descriptions, special grant-budget amendments, monthly expenditure reports and monthly/quarterly requests for funds, construction project budgets, reports of construction progress, and final project expenditure reports. (Author/IRT)

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FISCAL GUIDELINES

FOR

FEDERALLY FUNDED PROJECTS

Prepared by

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
Federally Aided Programs
Albany, New York 12230

June 1975

EA 007 180

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INTRODUCTION

In 1969-70 the State Education Department adopted the use of standardized fiscal forms to be used for most federally funded programs in the local educational agencies of New York State. At that time a handbook explaining the use of such forms was published.

The standard forms have been an improvement and readily acknowledged as simplifying the application and funding procedure.

Since that time, it has been necessary to revise the forms. Changes such as, Indirect Cost procedures, and the elimination of documentation have required such revisions. This publication should serve as a valuable aid in the application for and administration of federally aided projects.

Questions pertaining to the interpretation of this Guide should be directed to the Federally Aided Programs Unit of the Division of Educational Finance (518-474-4815). Specific program inquiries may be directed to the following staff members:

Programs	Staff Members
All Programs	Henry S. DeLegge
ESEA I	David E. Hone Richard Connell
ESEA II, NDEA III, Education of Handicapped, State Agencies for Handicapped and Delinquent, Follow Through, Right to Read, Migrant Education	C. James Coffin Peter M. Murphy
ESEA III, Vocational Education, Adult Basic Education, Welfare Education P.L. 874	Ivan McDonald John R. Curley
Comprehensive Employment Training Act, Higher Education Act, Education Professions Development Act, Pre-K, ESEA V, Indirect Costs, Library Services and Construction Act	Gregory Illenberg John P. O'Neil

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GENERAL PROCEDURES USED IN FUNDING FEDERALLY AIDED PROGRAMS IN THE LOCAL EDUCATIONAL AGENCIES OF NEW YORK STATE

In general, the following steps are followed in funding federally aided programs in the local educational agencies of New York State:

Step 1: All appropriate local educational agencies for a new or continuing federal program are notified, automatically, about the program by the New York State Education Department. If LEA's are required to ask for application forms, they are notified at this time. In many programs such a request is unnecessary.

Step 2: Application forms, including copies of the Proposed Budget (FA-10), are mailed to all eligible local agencies by the State Education Department.

Step 3: The local educational agency submits completed application forms and copies of the Proposed Budget to the State Program Coordinator of the project.

Step 4: State Program Coordinator notifies the local educational agency of application approval or disapproval.

Step 5: For each approved project, the State Program Coordinator sends two (2) copies of the Proposed Budget to the Federally Aided Programs Section, Division of Educational Finance, of the State Education Department.

Step 6: Copies of the Proposed Budget are reviewed in the Federally Aided Programs Section. An automatic first payment (25% of a regular budget or 50% of a budget for summer projects) is made to the local educational agency without request.

An exact copy of the project Proposed Budget - FA-10 - as on file in the Federally-Aided Programs office is also returned to the agency at this time.

Step 7: Upon receipt of the first check toward each project, the local educational agency begins to submit a report of expenditures made in support of the project to the State Education Department, Division of Educational Finance. (Form: Monthly Quarterly Expenditure Report and Request for Funds FA-25-AP). This report is to be filed monthly for projects with budgets in excess of $100,000 and quarterly for all projects with budgets of less than $100,000 until the Final Expenditure Report (Form FA-10-F) is submitted. Up to a total of 90% of the approved project budget may be advanced via the FA-25-AP form.

Throughout Operation of Project: The local educational agency requests approval of the State Program Coordinator for budget and project amendments and changes. (Form: Special Grant-Budget Amendment FA-10-A).

Step 8: The local educational agency submits a final report of actual project expenditures, with necessary documentation, to the Division of Educational Finance of the State Education Department (Form: Final Project Expenditure Report FA-10-F).

Step 9: An audit of the final report of expenditures is completed by the Education Department and a final approved total of project expenditures is determined. Upon acceptance

of this audit by the New York State Department of Audit and Control, a final check representing any balance due the agency toward the project is sent. (This entire procedure of Step 9 requires no action on the part of the local agency unless specific information is requested in writing by the State Education Department).

PROPOSED BUDGET FOR THE OPERATION OF A FEDERAL PROJECT

Form Code No.: FA-10

Purpose:

1. To assist the local educational agency in assessing its needs for and planning the necessary expenditures of the project;
2. To provide, for the office of the State Program Coordinator, a specific itemization of required expenditures of the project;
3. To provide offices of the Division of Educational Finance of the State Education Department and offices of the New York State Department of Audit and Control the required information to allow those offices to authorize the issuance of checks toward the project;
4. To insure that expenditures made by the local educational agency have the prior approval of the State Education Department, such prior approval being required by both Federal and State regulations.

Submittal Time:

1. The deadline date is established by each special program coordinator. Application must be submitted to the New York State Education Department (appropriate State Program Coordinator) prior to the initiation of any project activities or the issuance of any project obligation at the local level.

Special Instructions:

1. All indirect costs for administration of a project must be claimed by using the local educational agency's approved indirect cost rate for restricted programs.

A description of the procedures and forms to be used in applying for an indirect cost rate may be found on page 25.

2. "Equipment," as used in this budget form is defined as "any single item having a unit cost of $50 or more."

Project No._____ Grant No._____
Dept. Use Only Div. Ed. Fin. Use Only

INSTRUCTIONS

Complete this form in pen or by typewriter. Submit the number of copies required by the appropriate program office directly to the program coordinator's office in the New York State Education Department, Albany, New York 12234.

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
Division of Educational Finance
FEDERALLY AIDED PROGRAMS
Albany, New York 12230

PROPOSED BUDGET FOR THE
OPERATION OF A FEDERAL PROJECT
FA-10 (1/73)

Project Title_____

Project Schedule: Beginning Date_____ Ending Date_____

Name of Agency Administering Project_____

Mailing Address_____ County_____

Chief Administrative Officer_____ Telephone No._____

Project Director_____ Telephone No._____

GENERAL DIRECTIONS

NOTE: No Code 100 (Central Administration) is provided. The A-87 Indirect Cost rate must be used.

1. Actual indirect costs applicable to this project should be calculated on page 15, using approved rates, after all direct cost items have been entered.

2. Any increase in the number of and/or change in type of personnel items requires prior approval through a budget amendment. Also, consultant salaries over $100 per diem must be prior approved.

3. Any increase in the number and/or change in type of equipment items having a unit value of $50 or more (budgeted under category 1230) requires prior approval through a budget amendment.

4. All out-of-state travel must be itemized and any changes or additions to this category must be prior approved.

5. Any time a budget subtotal category (salaries, contracted services, travel) is increased by more than 10 percent prior approval must be obtained. However, prior approval is not required if the change does not increase the original budget subtotal by more than $500.

6. The total budget grant amount, however, may not be increased without prior approval.

Appropriate Federal Program Source of Funds_____

INSTRUCTION

210 Salaries for Professional Personnel: Salaries of the project director, assistant director, project evaluator, assistant principals or any other personnel performing the functions of supervisors of instruction, teachers, school librarian, or curriculum writer. For each supervisory position listed enclose two completed copies of Form FA-50, "Special Program Administrative and Supervisory Position Description." Do not include such indirect costs as Federal Aid Coordinator, Special Program Coordinator, or Director of State and Federal Relations.

Specific Position Title	Estimated Number Total	FTE	Project Salary

Subtotal $_____ 210

215 Salaries for Nonprofessional Personnel: Salaries for teacher aide, secretarial and clerical assistance, and others in support of the professional personnel listed in item 210. Do not include salaries of staff assigned to the Federal Aid Coordinator's office or the staff assigned to any similar administrative office.

Specific Position Title	Estimated Number Total	FTE	Project Salary

Subtotal $_____ 215

250.3 Contracted Services for Instruction or Project Evaluation: (includes consultant service)

Purpose of Expenditure	Per Diem Rate (if consultant)	Total Amt. of Contract

Subtotal $_____ 250.3

250.2 Travel Expenses for Instruction: For add'l space form FA-60 (TRIP DESCRIPTION) may be used.

Position of Traveler	Destination of Traveler	Purpose	Proposed Expenditure

Subtotal $_____ 250.2

Other Instructional Expenses

220 Textbooks - Textbooks furnished free to all pupils of one or more specific classes, grades, or schools

Subject Area	Quantity	Proposed Expenditures

$_____ 220

230.1 School Library Resources: Library books, reference books, periodicals and newspapers for use in the school library or classroom.

	Quantity	Proposed Expenditure
a. School Library Books		$
b. Reference Books (other than textbooks)		$
c. Periodicals and Newspapers		$
		$ 230.1

230.3 Audiovisual Materials (not equipment)

	Quantity	Proposed Expenditure
a. Films, Strips, & Transparencies		$
b. Tapes and Recordings		$
c. Maps, Charts, and Globes		$
d. TV and Radio Materials		$
		$ 230.3

240 Other Miscellaneous Expenses for Instruction: includes teaching supplies and materials

	Quantity	Proposed Expenditure
a. Prog. Learning & Workbook Materials		$
b. Testing Supplies		$
c. Classroom Supplies & Materials		
d. Misc. Supplies & Expenses (Instruction)		$
		$
		$ 240

Subtotal: Other Expenses (Sum of 220, 230.1, 230.3, 240) $

260 STAFF DEVELOPMENT (Recruitment & Training)

260.1 Salaries or Stipends for Staff Development

Specific Position Title	Estimated Number Total	FTE	Project Salary
1. Teachers			
2. School Administrators			
3. Trainers of Teachers			
4. Pre-service Trainees			
5. Other (attach explanation)			

Subtotal $_____ 260.1

260.4 Contracted Services for Staff Development: includes consultant services

Purpose of Expenditure	Per Diem Rate (if consultant)	Total Amt. of Contract

Subtotal $_____ 260.4

260.2 Travel for Staff Development

Position of Traveler	Destination of Traveler	Purpose	Proposed Expenditure

Subtotal $_____ 260.2

Other Expenses for Staff Development

260.5 Tuition for Staff Training

Name of Institution Where Trng. Conducted	No. of Trainees	Purpose of Program	Tuition Costs Indv.	Tuition Costs Total

$ _____ 260.5

260.6 Inservice Education Expenses for Staff Training: includes conferences

Purpose	No. of Participants	Rate of Charge	Estimated Cost

$ _____ 260.6

260.3 Other Miscellaneous Cost

Description of Item	Quantity or Description	Proposed Expenditure
1. Rental of Equipment (attach explanation)		
		$ _____
2. Other (attach explanation)		
		$ _____
		$ _____ 260.3

Subtotal: Other Staff Development Costs (Sum of 260.5, 260.6, 260.3) $ _____

300 GUIDANCE AND ATTENDANCE SERVICES

310 Salaries for Guidance and Attendance Services: (a) payroll services for Guidance officers, school psychologist and directors, attendance officers, visiting teachers, and school social workers (b) payroll services for secretarial and clerical assistances to any of the aforementioned personnel.

Specific Position Title	Estimated Number Total	FTE	Project Salary

Professional Salaries Subtotal $ _____

Nonprofessional Salaries Subtotal $ _____

Total Guidance & Attendance Salaries $ _____ 310

320.4 Contracted Services: includes consultant service

Purpose of Expenditure	Per Diem Rate (if consultant)	Total Amt. of Contract

Subtotal $ _____ 320.4

320.2 Travel Expenses for Guidance and Attendance Services

Position of Traveler	Destination of Traveler	Purpose	Proposed Expenditure

Subtotal $ _____ 320.2

320.3 Other Expenses for Guidance and Attendance Services

Description of Item	Quantity	Proposed Expenditure

Subtotal $ _____ 320.3

400 HEALTH SERVICES

410 Salaries for Health Services - Payroll salaries for health services of (a) school physicians including psychiatrists (b) school dentists (c) school nurses (d) school secretarial and clerical assistants and attendants.

Specific Position Title	Estimated Number Total	FTE	Project Salary

Subtotal $_____ 410

420.4 Contracted Services

Purpose of Expenditure	Per Diem Rate	Total Amt. of Contract

Subtotal $_____ 420.4

420.2 Travel Expenses for Health Services

Position of Traveler	Destination of Traveler	Purpose	Proposed Expenditure

Subtotal $_____ 420.2

420.3 Other Expenses for Health Services - Supplies for health services and miscellaneous expenses for health services including payments made on a fee or contracted-service basis.

Description of Item	Quantity	Proposed Expenditure

Subtotal $_____ 420.3

500 PUPIL TRANSPORTATION SERVICES

510 Salaries for Pupil Transportation Services: Payroll salaries of pupil transportation personnel whose services would be directly attributable to the proposed project.

Specific Position Title	Estimated Number Total	FTE	Project Salary

Subtotal $_____ 510

520 Contracted Services and Pupil Carriers: (a) Contract expenditures to owners who operate vehicles to transport pupils, (b) expenditures to parents for transporting children, (c) expenditures for transportation on public carrier vehicles being used by the general public regardless of whether payments are to pupils or carriers, and (d) any travel allowances paid to pupils.

Description of Item	Proposed Expenditure

Subtotal $_____ 520

560 Other Expenses for Pupil Transportation - Includes gas, oil, insurance, and maintenance to be reimbursed at 11¢ per mile.

Number of Miles (1)	Rate @ 11¢/mile (2)	Proposed Expenditure (1 x 2)

Subtotal $_____ 560

600 OPERATION OF PLANT

610 Salaries for Operation and Maintenance of Plant: Payroll salaries of personnel directly engaged in keeping the physical plant open and ready for use under this project.

Specific Position Title	Estimated Number Total	FTE	Project Salary

Subtotal $_____ 610

660 Other Expenses for Operation of Plant: (a) Contracted services for operation of plant and (b) heat and other utilities for operation of plant.

In reference to heat, light, or water, any proposed expenditures must be directly identifiable with and attributable to this special project. If a facility proposed for use in this project is to be used solely as a special project center and more than one special project or program is to be conducted therein, the proposed expenditures for heat, light, and water relevant to this project must correspond to an equitable determined proration of total expenditures for these utilities.

If the facility is not a separate special project facility, anticipated expenditures for heat, light, and water are allowable only if this project is to be operated at a time when no other educational program or other activity is to be in operation. In such an instance, proposed expenditures for heat, light and water should be determined as follows:

$$\frac{\text{No. of hours per week this proposed special project is anticipated to be in operation*}}{\text{Total gross no. of hours per week all other programs or activities are anticipated to be in operation in facility}} \times \text{Anticipated expenditures for provision of heat, light, and water during the project period}$$

*NOTE: Include only those hours of week in which no other activity operated in building.

Description of Item	Proposed Expenditure

Subtotal $_____ 660

700 MAINTENANCE OF PLANT

710 Salaries for Maintenance of Plant: Salaries of personnel directly engaged in maintenance activities such as carpentry, painting, plumbing, electrical work, maintenance of grounds, etc., under this program.

Specific Position Title	Estimated Number Total	FTE	Project Salary

Subtotal $_____ 710

740 Other Expenses for Maintenance of Plant: (a) Contracted services for maintenance of plant, (b) replacements of equipment, and (c) miscellaneous expenses, including those for supplies, for maintenance of plant.

Description of Item	Proposed Expenditure

Subtotal $_____ 740

810 EMPLOYER CONTRIBUTION FOR EMPLOYEE BENEFITS

(See appropriate issue of School Financial Aid Bulletin or contact Federally Aided Programs Office for specific rates to be used for this Federal Project)

Item	Proposed Expenditure
1. Social Security	
2. Retirement	
3. Health Insurance	
4. Workmens Compensation Insurance	

Subtotal $_____ 810

830 RENTAL OF LAND AND BUILDINGS

Such rented building space used to house children must be approved by the Division of Educational Facilities Planning.

Description of Item	Proposed Expenditure

Subtotal $_____ 830

900 FOOD SERVICES

910 Salaries for Food Services: Payroll salaries for food services as relevant to those personnel whose purpose is the preparation and serving of meals or snacks in connection with project activities.

Specific Position Title	Estimated Number Total	FTE	Project Salary

Subtotal $_____ 910

920.4 Contracted Services

Purpose of Expenditure	Per Diem Rate	Total Amt. of Contract

Subtotal $_____ 920.4

920.2 Travel

Purpose of Travel	Destination	Proposed Expenditure

Subtotal $_____ 920.2

920.3 Other Expenses for Food Services: (Does not include equipment)

NOTE: COSTS ELIGIBLE FOR REIMBURSEMENT UNDER SCHOOL NUTRITION PROGRAMS WILL NOT BE REIMBURSED UNDER THIS PROJECT.

Description of Item	Proposed Expenditure

Subtotal $_____ 920.3

1000 COCURRICULAR ACTIVITIES

Cocurricular Activities: Interscholastic activities, entertainments, publications, clubs, bands and orchestra, or activities operated by the student body under the guidance and direction of adults.

1010 Salaries for Cocurricular Activities - Payroll salaries of personnel engaged in student body activities.

Specific Position Title	Estimated Number Total	FTE	Project Salary

Subtotal $_____ 1010

1020.2 Travel Expenses for Cocurricular Activities

Position of Traveler	Destination of Traveler	Purpose	Proposed Expenditure

Subtotal $_____ 1020.2

1020.3 Other Expenses for Cocurricular Activities - Supplies, contract services, and miscellaneous expenses for student body activities.

Description of Item	Quantity	Proposed Expenditure

Subtotal $_____ 1020.3

1100 COMMUNITY - HOME RELATIONS

1100 Salaries for Community - Home Relations

Specific Position Title	Estimated Number Total	FTE	Project Salary

Subtotal $_____ 1100

1100.2 Travel Expenses for Community - Home Relations

Position of Traveler	Destination of Traveler	Purpose	Proposed Expenditure

Subtotal $_____ 1100.2

1100.3 Other Expenses for Community - Home Services - Supplies, materials, contracted services, and miscellaneous expenses.

Description of Item	Proposed Expenditure

Subtotal $_____ 1100.3

CALCULATION OF INDIRECT COST

(All Programs)

A. Direct Cost Base (sum of budget items 210 through 1100.3): $_____ (A)

B. Approved Indirect Cost Rate (use rate for restricted programs as determined on Form FA-87-R) _____ (B)

C. (A) X (B) or Total Indirect Cost Dollar Amount $_____ (C)

NOTE: The total indirect cost should be entered in the budget summary on page 18.

1220.3 MINOR REMODELING

Pertinent here are expenditures for minor structural alterations and the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other systems in existing buildings. Minor remodeling usually takes place within the existing floor area. Repairs and replacement of service systems should be budgeted in the 700 Series. Building additions are not to be included here.

The gross claim for minor remodeling may not exceed $2,000 per room.

Description of Item	Proposed Expenditure

Subtotal $_____ 1220.3

1230 EQUIPMENT

Initial or additional items of equipment, such as furniture, furnishings, machinery, and vehicles that are not integral parts of the building or building service. Repairs and piece-for-piece replacements of equipment are not pertinent here; these pertain instead to the 700 Series, Maintenance of Plant.

Any and all equipment purchased in support of this project with a unit cost of $50 or more should be itemized in this category.

Item	Proposed Quantity	Unit Cost	Proposed Expenditure

Subtotal $_____ 1230

PROJECT OPERATIONAL BUDGET SUMMARY

ACTIVITY	CODE	SALARIES		CONTRACT SVC.	TRAVEL	OTHER
		PROFESSIONAL	NON PROF.			
INSTRUCTION	200					
STAFF DEVELOPMENT	260					
GUIDANCE & ATTENDANCE	300					
HEALTH SERVICES	400					
PUPIL TRANS.	500	XXXX			XXXX	
OPERATION OF PLANT	600	XXXX		XXXX	XXXX	
MAINTENANCE OF PLANT	700	XXXX		XXXX	XXXX	
EMPLOYEE BENEFITS	810	XXXX	XXXX	XXXX	XXXX	
RENTAL OF BUILDINGS	830	XXXX	XXXX		XXXX	XXXX
FOOD SERVICES	900					
COCURRICULAR ACTIV.	1000					
COMMUNITY - HOME REL.	1100					
INDIRECT COST	--	XXXX	XXXX	XXXX	XXXX	
MINOR REMODELING	1220.3	XXXX	XXXX	XXXX	XXXX	
EQUIPMENT	1230	XXXX	XXXX	XXXX	XXXX	
TOTALS		$	$	$	$	$

GRAND TOTAL $_____

CHIEF SCHOOL ADMINISTRATOR'S CERTIFICATION

I hereby certify that the requested budget amounts are necessary and appropriate to the implementation of this project. I hereby certify that the Assurance of Compliance with Title VI of the Civil Rights Act dated _____ applies to the application submitted herewith.
month day year

A first advance payment of 25 percent is hereby requested.

Date_____ Signed_____
Chief Administrative Officer

Dept. Use Only:

Project No.:_____ Grant No.:_____

UAN:_____ LEA No.:_____

III

INDIRECT COST RATE APPLICATION

Form Code No.: FA-87-R

Purpose:

1. To solicit and approve indirect cost rate applications from the local educational agency.
2. To allow the grant recipient to charge federally funded programs for indirect costs incurred as a result of conducting the program.
3. To provide offices of the Division of Educational Finance and the offices of the New York State Department of Audit and Control the required information to allow a prior approved rate for indirect costs.

Submittal Time: Indirect cost rate applications are received and approved annually in the early Spring. Notices are sent to the local educational agency with specific instructions and dates.

Special Instructions:

1. A local educational agency may choose not to submit for an approved rate. However, the agency may not budget or claim any indirect costs against federal projects for that year.
2. A few federal grant programs administered directly by federal government agencies may allow the use of a higher, or nonrestricted indirect cost rate. Districts or BOCES seriously contemplating the receipt of an award under one of these programs should contact the Federal Aid Unit for additional information regarding the computation of a nonrestricted rate.

3. A local educational agency with total operating expenses of less than $5,000,000 may elect to have the Division of Educational Finance compute a rate.
4. The approved indirect cost rate is considered to be the maximum allowable rate and may be negotiated to a lesser rate by the respective program office.
5. The indirect cost rate is applied to the actual expenditures allowed in a given federal project.

How to Use:

1. The approved indirect cost rate may be applied to the budgeted direct costs of a federal grant in order to derive an indirect cost dollar amount.
2. This indirect cost dollar amount is then considered to be part of the total budgeted cost of the federal grant.
3. The indirect cost dollar amount (I) is the product of the approved indirect cost rate (R) and the direct cost dollar amount (G). The direct cost dollar amount is defined as all budgeted items less Minor Remodeling (1220.3), Equipment (1230) and Construction. $I = RG$.

A. DIRECTIONS FOR CALCULATING INDIRECT COST RATES FOR PUBLIC SCHOOL DISTRICTS*

DIRECTIONS FOR COMPLETING FORM FA-87-R: Information for the following expenditure classifications on the application is to be derived from the district's most recent Annual Financial Report (Form ST-3). Enter the costs from the ST-3 account codes as follows:

*City school districts in cities of over 125,000 population should contact the State Education Department, Division of Educational Finance for additional instructions.

1. GOVERNANCE - CENTRAL ADMINISTRATION: Schedule 4, account codes 010-999, 040-999, 070-999 and 160-999, LESS equipment. Also Schedule 4, account code 110-999, LESS equipment and LESS the salaries and expenses of professional staff, other than the chief school administrator, such as deputy superintendents or special assistants, and the salaries of clerical staff assigned to such positions.

2. ALL OTHER CENTRAL ADMINISTRATION: Schedule 4, account codes 096-999, and 196-999, LESS equipment, LESS account code 120-999 and LESS those costs included above under GOVERNANCE - CENTRAL ADMINISTRATION.

3. CENTRAL OFFICE BUILDING: Schedule 4, account code 696-999. Includes only those expenses for operation, maintenance, and rental of any school building whose sole purpose is to house the central administrative staff. Expenses for central offices maintained in a school building where instructional activities occur should not be included here.

Expenses should be divided between the two cost columns as follows:

$$\text{Indirect Cost} = \frac{\text{(Expenses Reported in Item 2)}}{\text{(Expenses Reported In Items 1 \& 2)}} \times \text{(Total Central Office Bldg. Exp.)}$$

$$\text{Cost Base} = \frac{\text{(Expenses Reported in Item 1)}}{\text{(Expenses Reported in Items 1 \& 2)}} \times \text{(Total Central Office Bldg. Exp.)}$$

If the operation and maintenance costs of a central office building are not easily identifiable, the following method may be used: Multiply the district-wide total costs for operation and maintenance by the ratio of usable square footage of central office building space to the total usable square footage of all school district buildings.

$$\frac{\text{Central Office Bldg. Space}}{\text{Total Bldg. Space}} \times \text{Total Operation \& Maintenance Costs} = \text{Central Office Bldg. Expenses}$$

4. INSTRUCTIONAL COSTS: Schedule 4, account codes 120-999, 296-999 and 396-999 LESS equipment.

5. COMMUNITY SERVICES: Schedule 4, account code 496-999 LESS equipment.

6. PUPIL TRANSPORTATION: Schedule 4, account code 510-999 LESS equipment and buses.

7. OPERATION AND MAINTENANCE: Schedule 4, account codes 530-999 and 696-999 LESS equipment and LESS those costs included above under CENTRAL OFFICE BUILDING.

8. PRINTING AND PUBLISHING: Schedule 4, account code 710-999 LESS equipment.

9. DATA PROCESSING: Schedule 4, account code 720-999, LESS equipment.

10. BOCES ADMINISTRATIVE CHARGE: Schedule 4, account code 750-526.

11. JUDGEMENTS AND CLAIMS: Schedule 4, account code 750-623.

12. BOND AND NOTE ISSUE: Schedule 4, account code 750-624.

13. DIRECT COSTS - FEDERAL PROJECTS: Schedule 8, account codes 299, 399, 499, 599, 699, 799, 899, 999, 1099, and 1199.

    NOTE: The previously existing federal account code 199 is obsolete and the school district should have no expenditures reported in this code. If costs are reported in code 199, direct administrative costs should be added to item 13 and indirect administrative costs should be added to item 2.

14. SCHOOL LUNCH: Schedule 4, account code 900-840.

15. SCHOOL STORE: Schedule 4, account code 900-850.

16. OTHER EXPENDITURES: Schedule 4, account code 750-625. Enter in box to left of columns on application and attach explanation of charge.

17. FIXED CHARGES: Schedule 4, account codes 730-999, 740-413 and 740-414. Such charges should be divided between the two cost columns as follows:

    1. Divide the sum of account codes 730-999 and 740-413 by total salaries reported in Schedule 4.
    2. Multiply the resulting percentage by the salaries included in items 2, 8 and 9 on the application. The product should be entered in the Indirect Cost column.
    3. Subtract the product (see step 2) from the sum of account codes 730-999, 740-413 and 740-414. The difference should be entered in the cost base column.

18. INDIRECT COSTS - CITY GOVERNMENT: Dependent school districts may include here any indirect cost administrative charges allocable to the school district under a City Wide Indirect Cost Allocation Plan.

INDIRECT COST RATE APPLICATION
FORMAL APPLICATION AND CERTIFICATION TO ACCOMPANY
FORM FA-87-R
(PUBLIC SCHOOL DISTRICTS)

District Name: _____ _____ District Code: ___ _____

Mailing Address: _____ County: __ _____ _____

APPLICATION: Application is made for an indirect cost rate of _____% to be used with restricted federal programs during the next fiscal year. The financial data supporting this application, as shown on the attached form FA-87-R, was derived from the school district's most recent annual financial report.

CERTIFICATION: I hereby certify that the information contained on this application has been prepared in accordance with instructions issued by the New York State Education Department and is true and accurate to the best of my knowledge and belief; that no costs other than those incurred by the above designated school district have been included; that the same costs that have been treated as indirect costs have not and will not be claimed as direct costs; and that similar types of costs have been accorded consistent treatment.

All expenditures detailed on this application have been made, and records supporting them have been maintained and are available for audit.

Signed: _____ Date: _____
Chief Administrator of School Dist.

_____

_____

STATE USE ONLY

☐ APPROVED Audited by: _____

☐ DISAPPROVED Date: _____

FORM FA-87-R
INDIRECT COST RATE APPLICATION FOR RESTRICTED PROGRAMS

District Name:_____ District Code:_____

Mailing Address:_____ County:_____

Person Preparing Report:_____ Tel. No. _____

NOTE: Enter expenditure data in blank spaces only.

EXPENDITURE CLASSIFICATION	INDIRECT COST	COST BASE
1. Governance: Central Administration	$ XXX	$
2. All Other Central Administration		XXX
3. Central Office Building		
4. Instructional Costs	XXX	
5. Community Services	XXX	
6. Pupil Transportation	XXX	
7. Operation and Maintenance	XXX	
8. Printing and Publishing		XXX
9. Data Processing		XXX
10. BOCES Administrative Charge		XXX
11. Judgements and Claims	XXX	
12. Bond and Note Issue	XXX	
13. Direct Costs: Federal Projects	XXX	
14. School Lunch	XXX	
15. School Store	XXX	
16. Other Expenditures (Explain) $ _____	XXX	XXX
17. Fixed Charges		
18. Indirect Costs: City Government		XXX
TOTAL	$ (a)	$ (b)

Computation of Indirect Cost Rate: (a) Indirect Cost _____ = _____%
(b) Cost Base

B. DIRECTIONS FOR CALCULATING INDIRECT COST RATES FOR BOARDS OF COOPERATIVE EDUCATIONAL SERVICES

The following numbered directions correspond to the various expenditure classifications of Forms FA-87-R (BOCES). All expenditure data should be derived from the most recent BOCES Annual Financial Report, Form SA-111.

1. Governance: Central Administration - Includes the BOCES' share of the salaries and fringe benefits for the District Superintendent of Schools and the Superintendent's immediate clerical staff.

2. All Other Central Administration - Includes the following items of expense less those costs listed in item 1 above:

Form SA-111, Schedule 5, Page 7,
Account Codes - A 110, A 150, A 300, A 400, A 413, A 414, A 430, A 460, A 500, A 525, A 611, A 613, A 615, A 616, A 617

3. Shared Services and Specially Aided Programs - Includes the following items of expense:

Form SA-111, Schedule 5, Page 7,
Account Code - A 435

Form SA-111, Schedule 5, Page 8, All Columns,
Account Codes-

A 101	A 500
A 149	A 525
A 150	A 611
A 300	A 613
A 398	A 615
A 400	A 616
A 413	A 617
A 414	A 840

Form SA-111, Schedule 8, Page 12,
Account Codes - 100
300
400
413
500
525
611
613
615
616
617

Form SA-111, Schedule 10, Page 15,
Account Codes - 000-101
000-150
000-300
000-398
000-399
000-400
000-430
000-440
000-611
000-613
000-615
000-616
000-840

4. Pupil Transportation - Includes the following items of expense:

Form SA-111, Schedule 5-A, Page 9, Column A 500,
Account Codes - A 100
A 300
A 400
A 413
A 414
A 451
A 452
A 460
A 500
A 525
A 611
A 613
A 615
A 616
A 617

5. Operation and Maintenance - Includes the following items of expense:

Form SA-111, Schedule 5-A, Page 9, Column A 600,
Account Codes - A 100
A 300
A 400
A 413
A 414
A 451
A 452
A 460
A 500
A 525
A 611
A 613
A 615
A 616
A 617

INDIRECT COST RATE APPLICATION
FORMAL APPLICATION AND CERTIFICATION TO ACCOMPANY
FORM FA-87-R
(BOCES)

BOCES Name: _____ Code: _____

Mailing Address: _____ County: _____

APPLICATION: Application is made for an indirect cost rate of _____% to be used with restricted federal programs during the next fiscal year. The financial data supporting this application, as shown on the attached form FA-87-R, was derived from the BOCES' most recent annual financial report.

CERTIFICATION: I hereby certify that the information contained on this application has been prepared in accordance with instructions issued by the New York State Education Department and is true and accurate to the best of my knowledge and belief; that no costs other than those incurred by the above designated BOCES have been included; that the same costs that have been treated as indirect costs have not and will not be claimed as direct costs; and that similar types of costs have been accorded consistent treatment.

All expenditures detailed on this application have been made, and records supporting them have been maintained and are available for audit.

Signed: _____ Date: _____
District Superintendent

_____

_____

STATE USE ONLY

☐ APPROVED

☐ DISAPPROVED

Audited by: _____

Date: _____

FORM FA-87-R
(BOCES)
INDIRECT COST RATE APPLICATION FOR
RESTRICTED PROGRAMS

BOCES Name:_____ Code:_____

Mailing Address:_____ County:_____

Person Preparing Report:_____ Tel. No.:_____

NOTE: Enter expenditure data in blank spaces only.

EXPENDITURE CLASSIFICATION	INDIRECT COST	COST BASE
1. Governance: Central Administration	$ XXX	$
2. All Other Central Administration		XXX
3. Shared Services and Specially Aided Programs	XXX	
4. Pupil Transportation	XXX	
5. Operation and Maintenance	XXX	
Totals	$ (a)	$ (b)

Computation of Rate: $\frac{(a)\ \text{Indirect Cost}}{(b)\ \text{Cost Base}} = ____\%$

SPECIAL PROGRAM ADMINISTRATIVE AND SUPERVISORY POSITION DESCRIPTION

Form Code No.: FA-50

Purpose:

1. To assist the local educational agency in formulating and maintaining an appropriate and up-to-date position description for the administrative and supervisory personnel of federally aided projects;
2. To provide the State Program Coordinator, and other offices of the State Education Department, with information adequate for evaluating (and possible approval of), requests for funds of non-teaching positions.

Submittal Time:

1. At the same time that budget form FA-10 (Proposed Budget for the Operation of a Federal Project) is submitted by the local educational agency to the State Program Coordinator for approval.

Special Instructions:

1. This form is to be used to describe activities only for the professional personnel in administrative or supervisory positions. (Clerks, secretaries, typists, and similar type positions should not be described).
2. Descriptions should be provided for all professional, administrative and supervisory positions regardless of the budget code under which those titles are listed in the project budget.
3. This form should not be filed for those administrative and supervisory positions that are not budgeted and considered to be indirect costs.

Project No._____ Grant No._____
Dept. Use Only Dept. Use Only

SPECIAL PROGRAM ADMINISTRATIVE AND SUPERVISORY POSITION DESCRIPTION

Federally Funded Projects Form FA-50 (5/73)

INSTRUCTIONS

Submit two copies of this form for each professional level administrative or supervisory position listed in project budget form FA-10 (Proposed Budget for the Operation of a Federal Project). The appropriate position description reports should be filed with the Federal project budget packet being submitted to the New York State Education Department.

Name of Agency Administering Project_____

Project Title_____

Title of Position (as listed on Proposed Budget)_____

Name of Present or Proposed Incumbent_____

Name of Immediate Supervisor_____

Salary_____

Percent of Time Devoted to Proposed Budget Activities_____%

Description of Duties:
Proposed Budget Activities

SPECIAL GRANT-BUDGET AMENDMENT

Form Code No.: FA-10-A

Purpose:

1. To allow the local educational agency to receive the prior approval of the State Program Coordinator for any revision or amendments to an ongoing approved project;
2. To assist the local educational agency in adequately describing and budgeting the necessary or desired changes in an approved project;
3. To assist both the local educational agency and the State Education Department in maintaining an accurate and up-to-date record of approved changes in and latest totals of an approved project.

Submittal Time:

1. Any time between the date on which the project receives the written approval of the State Program Coordinator and the last day of operation of the project at the local level,

OR

Any time between the date on which the project receives the written approval of the State Program Coordinator and the deadline date for submittal of amendments as established by any specific State Program Coordinator for his programs and of which the local educational agencies have been advised.

Special Instructions:

1. Changes applicable to one and only one project will be included on each Form FA-10-A submitted to the State Program Coordinator for approval;
2. No approval for budget amendments should be requested via this form prior to the receipt at the local level of written approval of the project itself by the State Program Coordinator.
3. Two (2) copies of each approved Budget Amendment will be forwarded automatically to the Division of Educational Finance by the State Program Coordinator. Educational Finance will change the original budget (FA-10) on file accordingly and will then return an exact copy of the amendment as then on file to the local educational agency;
4. Use of this form (FA-10-A) may, and should, be held to a minimum by submitting it only as required by Instructions 1-5 on page 1 of the form itself.

Project No. _____ Grant No. _____

INSTRUCTIONS

Complete by pen or typewriter.
Submit five (5) copies directly to the appropriate program coordinator in the New York State Education Department, Albany, New York 12234.

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
Federally Aided Programs
99 Washington Avenue
Albany, New York 12230

SPECIAL GRANT - BUDGET AMENDMENT SUMMARY SHEET

Form FA-10-A
(3/69)

Name of Local Educational Agency (LEA) _____

Legal Name _____ County _____

Mailing Address _____

Federal Program to Which Budget Is Charged: _____

GENERAL DIRECTIONS

1. Use only this form for those amendments where prior approval is required (see remaining instructions). Additional space for explanation may be attached.
2. Each requested fiscal increase should show the corresponding offsetting fiscal decrease(s), wherein possible. If the total amount of the grant is to be increased, it must be noted below as well as itemized herein.
3. Any increase in the number of and/or change in type of personnel items requires prior approval through a budget amendment (also consultant salaries in excess of $100 per diem).
4. Any increase in the number and/or change in type of equipment items having unit value of $50 or more (budgeted under category 1230) requires prior approval through a budget amendment.
5. Any time a budget subtotal is increased by more than 10 percent, prior approval must be obtained. However, prior approval is not required if the change does not increase the original budget subtotal by more than $500.

BUDGET AMENDMENT SUMMARY

1. Latest Approved Budget Amount . . . . . $_____
2. Total Increase Herein $+_____
3. Total Decrease Herein $-_____ (+ or -)_____
4. Adjusted Budget Amount . . . . . $_____

CHIEF ADMINISTRATOR'S CERTIFICATION

I hereby certify that the requested budget amendment amounts are necessary and appropriate to the implementation of this project.

Date _____ Signed _____
Chief Administrative Officer

INCREASE OR TRANSFER INTO			
Budget Expenditure Acct. No.	Functional Classification	Explanation of Change	Amount of Money
*210	Instructional Salaries	Addition of 2 Teachers Aides	*$+7,200
		TOTAL INCREASE	$

*Sample

(continue on page 4 if necessary)

DECREASE OR TRANSFER FROM			
Budget Expenditure Acct. No.	Functional Classification	Explanation of Change	Amount of Money
* 230	Instructional travel	Cancellation of Reading Conference in Atlantic City	*$- 700
* 1230	Equipment	Deletion of Mobile Library Unit	* -6500
		TOTAL DECREASE	

*Sample

(continue on page 4 if necessary)

☐ Increase or Transfer Into ☐ Decrease or Transfer From

Budget Expenditure Acct. No.	Functional Classification	Explanation of Change	Amount of Money
		TOTAL INCREASE	$
		TOTAL DECREASE	$

28947

MONTHLY EXPENDITURE REPORT AND MONTHLY/QUARTERLY REQUEST FOR FUNDS

Form Code No.: FA-25-AP

Purpose:

1. To facilitate the monthly reporting of expenditures on <u>each and every</u> federally aided project;
2. To serve as the vehicle by which the local educational agency requests payments toward a federally aided project beyond the initial 25% payment made at the time of project approval;
3. To allow the State Education Department to deobligate any funds originally budgeted and approved for a project but for which it can now be shown the need for all or part of these funds does not exist at the local level.

Submittal Requirements:

1. This report must be completed for each approved Federally Aided Project funded through the State Education Department for which a first advance payment check has been received;
2. <u>Project Budgets $100,000 and Less</u>

   This report must be filed at the end of each calendar quarter beginning with the quarter during which the first advance payment check is received. Payment will be made as requested based upon projected cash need for the next quarter.

Project Budgets Greater than $100,000

This report must be filed at the end of each MONTH beginning with the month during which the first advance payment check is received. Payment will be made as requested based upon project cash need for the next month.

3. This report must be filed continuously for each approved project until such time as the project has terminated or the maximum 90% advance has been attained.

Complete by typewriter. Three copies of this Report should be filed directly to the DIVISION OF EDUCATIONAL FINANCE for each appropriate Special Aid project no later than the 10th of the month.

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
FEDERALLY AIDED PROGRAMS
99 Washington Avenue
Albany, New York 12230

Form FA-25-AP
(9/74)

EXPENDITURE REPORT AND MONTHLY/QUARTERLY REQUEST FOR FUNDS

INSTRUCTIONS

This report must be completed for each approved Special Aided Project funded through the State Education Department for which a first advance payment check has been received.

A first advance payment of 25 percent (50 percent for summer programs) is made automatically following the approval of a project application and budget. The continuous filing of this report shall be mandated thereafter for each approved project operating under any of the programs listed below until such time that the project has terminated or the maximum 90% advance has been attained.

To facilitate processing, it is requested that all project reports (FA-25-AP) for each district be filed simultaneously with this Department no later than the 10th day of the month.

This Report is required for all projects funded under the following programs:

Adult Basic Educ. (F4170)
Educ. for Handicapped Children (F4256)
Educ. for Migrant Children (F4110)
Educ. Professions Dev. Act (F4222)
ESEA I - Part A (F4126)
ESEA I - Part B (F4214)
ESEA I - Part C (F4215)
ESEA II (F4265)
ESEA III (F4248)
Higher Educ. I (F9000)
Library Services I (F4145)
MDT (F4765)
Vocational Educ. (F4277)
Welfare Educ (F4174)
WIN (F4163)
ESEA IV - Right to Read (F4217)

Filing Requirements:

Projects $100,000 and Less:

This report must be filed at the end of each calendar quarter beginning with the quarter during which the first advance payment check is received. Payment will be made as requested based upon projected cash need for the next quarter.

Projects Greater than $100,000:

This report must be filed at the end of each MONTH beginning with the month during which the first advance payment check is received. Payment will be made as requested based upon project cash need for the next month.

CERTIFICATION: I hereby certify that all information reported herein is true and accurate to the best of my knowledge and belief; that in accordance with the regulations for audit purposes, there will be maintained (a) records to support accountability for items acquired under this project and (b) documentation required in the form of payrolls, purchase orders, contracts, invoices, and cancelled checks.

Date:_____ Signed:_____
Chief Administrator of Local Public Agency

Project No._____ Grant No._____ Voucher No._____
(State Use Only)

Name of Local Educational Agency_____

Mailing Address_____

Revenue Code of Program (see other side)_____ County_____

Contact Person_____ Phone No._____

PROJECT EXPENDITURE REPORT

Project Size $100,000 or Less. Report for Quarter Ending _____, 19____
(Quarters: July-Sept., Oct-Dec, Jan-Mar, Apr-June)

Project Size More than $100,000. Report for Month of _____, 19____

FISCAL INFORMATION SHOULD INCLUDE ALL TRANSACTIONS RECORDED AS OF THE END OF THE MONTH JUST COMPLETED

1. Total Amount of Approved Project Budget (incl. approved amendments)....$_____(1)

2. Total Project Payments Received to Date (incl. transfers).....$_____(2)

3. Total Project Cash Expenditures to Date.....$_____(3)

4. Total Outstanding Project Encumbrances Including Unpaid Salary Commitments.....$_____(4)

5. Current Project Cash Balance (Entry 2 minus Entry 3).....$_____(5)

6. Total Estimated Project Expenditures (Entry 3 plus Entry 4 plus any anticipated project expenditures still to be incurred).....$_____(6)

7. Amount of Approved Budget Available for State Deobligation (Entry 1 minus Entry 6).....$_____(7)

REQUEST FOR FUNDS

8. Total Cash Expenditures Anticipated During Next:

☐ Month (Projects Greater Than $100,000)

☐ Quarter (Projects $100,000 or Less) $_____(8)

9. Additional Funds Requested During Next Month or Quarter. (Entry 8 minus Entry 5).....$_____(9)

VII

CONSTRUCTION PROJECT BUDGET

Form Code No.: FA-1

Purpose:

1. To provide the State Program Coordinator with an itemization of the necessary expenditures in a construction project for which a local educational agency is seeking approval;
2. To provide the New York State Education Department and the New York State Department of Audit and Control with the necessary and sufficient information to allow those offices to authorize issuance of a first check toward an approved project.

Submittal Time:

1. Only at the time that original application is made by the local educational agency to the State Education Department for approval of Federal funding toward proposed construction.

Special Instructions:

1. The local agency must not confuse the use of this form, which is for major construction projects, with the use of categories of the common Proposed Budget for Project Operation which are for minor remodeling. This form may not be used for minor remodeling.
2. The local educational agency requesting funds other than Vocational Education funds, should not prepare copies of this budget at all without first verifying with the State Program Coordinator that activities proposed meet the definition of construction for that program.
3. This form is applicable only to the Federal funds involved in construction at the local level and should not be confused with other forms which may be required by other local or State agencies or departments.

Project No._____
Dept. Use Only

Grant No._____
Dept. Use Only

INSTRUCTIONS

Complete this form in pen or by typewriter. Three copies of this budget should be forwarded to the appropriate program office of the State Education Department.

THE UNIVERSITY OF THE STATE OF NEW YORK
The State Education Department
Division of Educational Finance
99 Washington Avenue
FEDERALLY AIDED PROGRAMS
Albany, New York 12230

CONSTRUCTION PROJECT BUDGET

FORM FA-1 (3/72)

Proposed Building: _____

Construction Schedule: Beginning Date_____ Ending Date_____

Name of Agency_____

Legal Name_____ County_____

Mailing Address_____

Chief Administrative Officer_____ Tel. No._____

GENERAL DIRECTIONS

1. The first advance payment will be processed for 10% of the approved Federal funding upon receipt of an approved budget. Having received this advance payment, the local agency should file a monthly report of expenditure and need (form FA-25-AP) in compliance with the instructions contained on that form.

2. When the major construction contracts have been awarded, the Department should be so notified and monthly advances on a cash need basis up to an additional 30% of the Federal funding will be processed in response to the need shown by the latest filed form FA-25-AP.

3. When the architect is able to certify 50% completion of major construction (via form FA-30) monthly advances on a cash need basis up to an additional 30% of the Federal funding will be processed in response to the need shown by the latest filed form FA-25-AP.

4. When the architect is able to certify 90% completion of major construction, (via form FA-30) monthly advances on a cash need basis up to an additional 30% of the Federal funding will be processed in response to the need shown by the latest filed form FA-25-AP.

Check below Federal Program to which Budget is to be Charged: (Check one box only)

☐ ESEA I

☐ Vocational Education

☐ _____

PROPOSED EXPENDITURES BY STATE ACCOUNT CODES

ITEM	CODE	AMOUNT
Superintendent of Construction or Clerk of Works	100 00	$_____
Furniture and Equipment	200 00	$_____
Supplies and Materials	300 00	$_____
Other Expenses	400 00	$_____
Insurance	410 00	$_____
Legal Services	441 00	$_____
Architects Commissions and Expenses	443 00	$_____
Survey and Engineering Services	444 00	$_____
Land	910.00	$_____
Building	920 00	$_____
General Construction	931 00	$_____
Heating and Ventilating	932 00	$_____
Plumbing	933 00	$_____
Electrical	934 00	$_____
Site Improvement	941 00	$_____
Utility and Service Systems	942 00	$_____
Total - Objects of Expense	999 00	$_____

CERTIFICATION

I hereby certify that the Assurance of Compliance with Title VI of the Civil Rights Act dated _____ applies to this application and to all attachments submitted month, day, year herewith. The above proposal is approved by the local educational agency and the appropriate advance payment is hereby requested.

Date:_____ Signed:_____

Typed Name or Title:_____

STATE USE ONLY

Federal Fiscal Year_____ State Funds_____

Federal Funds _____ Local Funds_____

_____ Total_____

_____

VIII

REPORT OF CONSTRUCTION PROGRESS

Form Code No.: FA-30

Purpose:

1. To facilitate the reporting, to the State Education Department, of construction progress of an approved construction project by the local educational agency and its architect;
2. To assist the Federal Aid Planning and Claims Section of the New York State Education Department in verifying the need for additional payments of Federal funds toward an approved construction project.

Submittal Time:

1. Only at the three (3) times during an entire construction project when the local educational agency qualifies for the three (3) 30% payments described in the form itself;

Explanatory Note: Approved construction projects receive the approved Federal funds in payments based on four facts:

1. project approval - 10% of Federal funds sent automatically;
2. construction contract awarded - an additional 30% of the Federal funds authorized by the State Education Department to be sent;
3. 50% of major construction completed - an additional 30% of Federal funds authorized by the State Education Department to be sent;
4. 90% of major construction completed - an additional 30% of Federal funds authorized by the State Education Department to be sent.

Special Instructions:

1. This form is not a request for payment.
2. This form can and must be used only in conjunction with form FA-25-AP (Monthly Report of Expenditures and Monthly/ Quarterly Request for Funds);
3. The certification under any one of the three conditions stated on this form only allows the State Education Department to authorize additional payments of Federal funds. The payments themselves must be requested by the local educational agency via form FA-25-AP;
4. This form is applicable only to the Federally funded portion of a construction project.

Project No. _____ Grant No. _____

Complete by typewriter. Two copies of this Report should be filed directly with the DIVISION OF EDUCATIONAL FINANCE in accordance with the instructions below.

THE UNIVERSITY OF THE STATE OF NEW YORK
The State Education Department
DIVISION OF EDUCATIONAL FINANCE
FEDERALLY AIDED PROGRAMS
Albany, New York 12230

FA-30
(3/69)

REPORT OF CONSTRUCTION PROGRESS

INSTRUCTIONS

This report should be filed along with the appropriate Form FA-25-AP (MONTHLY/QUARTERLY REPORT AND REQUEST FOR FEDERAL FUNDS) in requesting additional Federal funds for a construction project. The filing of this report is required only for those stages of funding when advances (via Form FA-25-AP) are first requested at the 40%, 70%, and 100% stages of funding.

Name of Agency _____

Legal Name _____ County _____

Mailing Address _____

Project Title _____

Federal Source of Funds _____ Federal Funding Year _____

Check and Complete Appropriate Items:

☐ For Payments in Excess of First 10% Advance

At a meeting held on _____, 19___, the general construction contract for the above project was awarded to _____ in the amount of $_____. A thirty percent advance payment of the approved Federal grant is hereby requested.

☐ For Advances in Excess of 40% of Grant Award

I hereby certify that substantially 50% of the major construction has been completed of the _____ located in _____, N. Y. as of _____.
name of facility city, town or village date

_____ _____
Typed Architect's Name Architect's Signature

Name of Architectural Firm _____

Address of Firm _____

☐ For Advances in Excess of 70% of Grant Award

I hereby certify that substantially 90% of the major construction has been completed of the _____ located in _____, N. Y. as of _____.
name of facility city, town or village date

_____ _____
Typed Architect's Name Architect's Signature

Name of Architectural Firm _____

Address of Firm _____

LEA Certification: I hereby certify that the above information is true and accurate to the best of my knowledge and belief.

Date: _____ Signed: _____
Chief Administrator of Local Public Agency

FINAL PROJECT EXPENDITURE REPORT

Code
Code No.: FA-10-F

Purpose:

1. To assist the local education agency in reporting all expenditures made at the local level toward an approved Federally aided project to the New York State Education Department;
2. To allow the New York State Education Department to report all expenditures made by a local agency to the New York State Department of Audit and Control as is required by State constitutional pre-audit requirements;
3. To allow the New York State Education Department, Federal Aid Planning and Claims Section in conjunction with the State Program Coordinator - to establish a final approved expenditure figure for an approved project;
4. To serve as the basis for a final cash payment, if warranted, to a local agency toward an approved Federally aided project.

Submittal Time: Immediately after all encumbrances have been liquidated (all bills have been paid) OR by the end of the fiscal year succeeding the fiscal year of funding, whichever is earlier.

Special Instructions:

1. This is a universal Final Project Expenditure Report utilized for nearly all Federal Programs administered by the State Education Department (check with appropriate State Program Coordinator for applicable Final Report Form.)

2. Items should be claimed on this form only if actual payment from the Federal Fund account of the local educational agency has been made.

3. No supplemental Final Project Expenditure Reports will be accepted. Therefore, all reports when submitted should be complete and final.

4. Expenditures for only one project may be reported in a single set of expenditure reports.

5. Two (2) copies of Form FA-10-F should be submitted for each project. No documentation (invoices, receipts, vouchers) is required to be submitted with this report. However, complete documentation for all expenditure items must be retained at the local level and must be available for audit either by an on-site field audit or if called for complete audit by the Division of Educational Finance.

6. An audit of each Project Expenditure Report, following audit guides listed in Part II of this booklet, is completed by the Federal Aid Planning and Claims Section to determine the actual cost of the project. The audit results are then verified and accepted by the New York State Department of Audit and Control. The entire audit process requires no action on the part of the local educational agency.

7. Subsequent to the verification of project cost, any additional funds due the local educational agency will be provided automatically.

Project No._____ Grant No._____

INSTRUCTIONS

Complete this form in pen or by typewriter. Submit three (3) completed copies directly to THE DIVISION OF EDUCATIONAL FINANCE, STATE EDUCATION DEPARTMENT, Albany, N.Y. 12224

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
Division of Educational Finance
FEDERALLY AIDED PROGRAMS
Albany, New York 12230

FINAL PROJECT EXPENDITURE REPORT
FA-10-F (9/73)

Source of Funds (Program and Revenue Account No.)_____

Project Title_____

Project Schedule: Beginning Date_____ Ending Date_____

Name of Agency Administering Project_____

Mailing Address_____ County_____

Chief Administrative Officer_____ Telephone No._____

Project Director_____ Telephone No._____

GENERAL DIRECTIONS

This Final Expenditure Report follows the expenditure account codes used in the project budget forms FA-10 (Proposed Budget for the Operation of a Federal Project). All salaries and wages must be shown in the category claimed and on the Salary Data Sheet, page 17. All other expenditures must include all payment information requested. Please consult project budget and approved amendments (via FA-10-A) as reference.

SPECIAL AID FUND PROJECTS

List below all revenues received for this Federal Project. Include State and local sources as well as Federal Funds.

SOURCE: (Please Specify)

_____ $_____
_____ $_____
_____ $_____
_____ $_____
_____ $_____

TOTAL $_____

CHIEF SCHOOL ADMINISTRATOR'S CERTIFICATION

I hereby certify that all expenditures reported herein are directly attributable to this project. The Assurance of Compliance with Title VI of the Civil Rights Act of 1964 dated _____ applies to this report.
month, day, year

_____
Date

_____
Type Name and Title of Chief School Officer

_____
Signature

200 INSTRUCTION

210 Salaries for Professional Personnel

Name	Title of Position	Beginning and Ending Dates of Employment	Salary Paid

215 Salaries for Nonprofessional Personnel

Name	Title of Position	Beginning and Ending Dates of Employment	Salary Paid
		SUBTOTAL 215	$

250.3 Contracted Services for Instruction

Invoice or Contract No.	Date of Contract	Name of Contractor	Check No.	Date of Check	Amount Paid
				SUBTOTAL 250.3	$

250.2 Travel Expenses for Instruction

Dates of Trip	Name of Traveler	Purpose and/or Destination	Amount Paid
		SUBTOTAL 250.2	$

OTHER INSTRUCTIONAL EXPENSES

220 Textbooks

Invoice No.	Purchase Order Date	Name of Vendor	Check No.	Date of Check	Amount Paid
				Total 220	$

230.1 School Library Resources

Invoice No.	Purchase Order Date	Name of Vendor	Check No.	Date of Check	Amount Paid
				Total 230.1	$

230.3 Audiovisual Materials (not equipment)

Invoice No.	Purchase Order Date	Name of Vendor	Check No.	Date of Check	Amount Paid
				Total 230.3	$

240 Other Miscellaneous Expenses for Instruction

Invoice No.	Purchase Order Date	Name of Vendor	Check No.	Date of Check	Amount Paid
				Total 240	$

SUBTOTAL OTHER EXPENSES
(Sum of 220, 230.1, 230.3, 240) $

260 STAFF DEVELOPMENT (Recruitment & Training)

260.1 Salaries or Stipends for Staff Development

Name	Classification of Position (as in original budget)	Beginning and Ending Dates of Trng.Period	Salary Paid
		SUBTOTAL 260.1	$

260.4 Contracted Services for Staff Development (including consultant service)

Invoice or Contract No.	Date of Contract	Name of Contractor	Check No.	Date of Check	Amount Paid
				SUBTOTAL 260.4	$

260.2 Travel for Staff Development

Dates of Trip	Name of Traveler	Purpose and/or Destination	Amount Paid
		SUBTOTAL 260.2	$

OTHER EXPENSES FOR STAFF DEVELOPMENT

260.5 Tuition for Staff Development

Receipt Order or Contract No.	Date of Contract	Name of Institution	Check No.	Date of Check	Amount Paid
				TOTAL 260.5	$

260.6 Inservice Education Expenses for Staff Training

Invoice or Contract No.	Purchase Order Date	Name of Vendor	Check No.	Date of Check	Amount Paid
				Total 260.6	$

260.3 Other Miscellaneous Expenses

Invoice No.	Purchase Order Date	Name of Vendor	Check No.	Date of Check	Amount Paid
				Total 260.3	$

SUBTOTAL OF OTHER STAFF DEVELOPMENT COSTS

(Sum of 260.3, 260.5, and 260.6) $_____

300 GUIDANCE AND ATTENDANCE SERVICES

310 Salaries for Guidance and Attendance Services

Name	Title of Position	Beginning and Ending Date of Employment	Salary Paid

Total 310 $

Professional Salaries SUBTOTAL $

Nonprofessional Salaries SUBTOTAL $

320.4 Contracted Services

Invoice or Contract No.	Date of Contract	Name of Contractor	Check No.	Date of Check	Amount Paid

SUBTOTAL 320.4 $

320.2 Travel Expenses for Guidance and Attendance Service

Dates of Trip	Name of Traveler	Purpose and/or Destination	Amount Paid

SUBTOTAL 320.2 $

320.3 Other Expenses for Guidance and Attendance Service

Invoice or Contract No.	Date of Contract	Name of Contractor	Check No.	Rate of Check	Amount Paid

SUBTOTAL 320.3 $

400 HEALTH SERVICES

410 Salaries for Health Services

Name	Title of Position	Beginning and Ending Dates of Employment	Salary Paid
		SUBTOTAL 410	$

420.4 Contracted Services

Invoice or Contract No.	Date of Contract	Name of Contractor	Check No.	Date of Check	Amount Paid
				SUBTOTAL 420.4	$

420.2 Travel Expenses for Health Services

Dates of Trip	Name of Traveler	Purpose and/or Destination	Amount Paid
		SUBTOTAL 420.2	$

420.3 Other Expenses for Health Services

Invoice No.	Purchase Order Date	Name of Vendor	Check No.	Date of Check	Amount Paid
				SUBTOTAL 420.3	$

500 PUPIL TRANSPORTATION SERVICES

510 Salaries for Pupil Transportation Services

Name	Title of Position	Beginning and Ending Dates of Employment	Amount Paid
		SUBTOTAL 510	$

520 Contracted Services and Pupil Carriers

Invoice or Contract No.	Date of Contract	Name of Contractor	Check No.	Date of Check	Amount Paid
				SUBTOTAL 520	$

560 Other Expenses for Pupil Transportation

Number of District-Owned-Bus Miles Traveled Under Special Project	X Rate @ $.11 per mile =	Amount Claimed
	SUBTOTAL 560	$

600 OPERATION OF PLANT

610 Salaries for Operation of Plant

Name	Title of Position	Beginning and Ending Dates of Employment	Amount Paid
		SUBTOTAL 610	$

660 Other Expenses for Operation of Plant

Invoice No.	Purchase Order Date	Name of Vendor, etc.	Check No.	Date of Check	Amount Paid
			Total Expenditures Before Proration		$
			Portion of Cost Attributable to this Special Project-SUBTOTAL 660		$

(NOTE: Computation of proration should be clearly illustrated - use formula in original project budget - FA-10.)

700 MAINTENANCE OF PLANT

710 Salaries for Maintenance of Plant

Name	Title of Position	Beginning and Ending Dates of Employment	Amount Paid
		SUBTOTAL 710	$

740 Other Expenses for Maintenance of Plant

Invoice No.	Purchase Order Date	Name of Vendor, etc.	Check No.	Date of Check	Amount Paid
			SUBTOTAL 740		$

810 EMPLOYEE BENEFITS (Employer's Contributions)

Obtain Totals From Page 17

SOCIAL SECURITY _____

RETIREMENT _____

HEALTH INSURANCE _____

WORKMEN'S COMPENSATION INSURANCE _____

SUBTOTAL 810 _____

830 RENTAL OF BUILDINGS

830 Rental of Land and Buildings

Invoice or Contract No.	Date of Contract	Name of Contractor	Check No.	Date of Check	Amount Paid
				SUBTOTAL 830	$

900 FOOD SERVICES

910 Salaries for Food Services

Name	Title of Position	Beginning and Ending Dates of Employment	Salary Paid
		SUBTOTAL 910	$

920.4 Contracted Services

Invoice or Contract No.	Date of Contract	Name of Contractor	Check No.	Date of Check	Amount Paid
			SUBTOTAL 920.4		$

920.2 Travel

Dates of Trip	Name of Traveler	Purpose and/or Destination	Amount Paid
		SUBTOTAL 920.2	$

920.3 Other Expenses for Food Services

Invoice No.	Purchase Order Date	Name of Vendor	Check No.	Date of Check	Amount Paid
			SUBTOTAL 920.3		$

1000 COCURRICULAR ACTIVITIES

1010 Salaries for Cocurricular Activities

Name	Title of Position	Beginning and Ending Dates of Employment	Salary Paid
		SUBTOTAL 1010	$

1020.2 Travel Expenses for Cocurricular Activities

Dates of Trip	Name of Traveler	Purpose and/or Destination	Amount Paid
		SUBTOTAL 1020.2	$

1020.3 Other Expenses for Cocurricular Activities

Invoice No.	Purchase Order Date	Name of Vendor	Check No.	Date of Check	Amount Paid
				SUBTOTAL 1020.3	$

1100 COMMUNITY - HOME RELATIONS

1110 Salaries for Community - Home Relations

Name	Title of Position	Beginning and Ending Dates of Employment	Salary Paid
		SUBTOTAL 1110	$

1110.2 Travel Expenses for Community - Home Relations

Dates of Trip	Name of Traveler	Purpose and/or Destination	Amount Paid
		SUBTOTAL 1110.2	$

1110.3 Other Expenses for Community - Home Services

Invoice No.	Purchase Order Date	Name of Vendor	Check No.	Date of Check	Amount Paid
				SUBTOTAL 1110.3	$

CALCULATION OF INDIRECT COST AMOUNTS

A. Direct Cost Base (Sum of expenditure items 210 through 1100.3) $_____ (A)

B. Approved Indirect Cost Rate (use approved rate for restricted programs) _____ (B)

C. (A) x (B) or Total Indirect Cost Dollar Amount $_____ (C)

1220.3 MINOR REMODELING

(The gross claim for minor remodeling may not exceed $2,000 per room)

Invoice No.	Purchase Order Date	Name of Contractor	Check No.	Date of Check	Amount Paid
				SUBTOTAL 1220.3	$

1230 EQUIPMENT

Invoice No.	Purchase Order Date	Name of Vendor	Check No.	Date of Check	Amount Paid
				SUBTOTAL 1230	$

SALARY DATA SHEET

Complete for all personnel employed whose salary has been claimed in this report. In column 2, list the number of the entry under which the individual appears in this report. For example, an instructor's salary would bear an entry number 210. The salary verified should correspond with that reported in such entry. Attach additional sheets as necessary to subject to the certification which must be signed.

Name (1)	Entry (2)	Project Salary (3)	Employer's Contribution (Use Rates in Appropriate Issue of School Financial Aid Bulletin)				
			Teacher Retirement (4)	Employee Retirement (5)	Social Security (6)	Health Insurance (7)	Workmen's Comp. (8)
	TOTALS	$	$	$	$	$	$

PAYROLL CERTIFICATION: I hereby certify that the payment information listed for this project was extracted from existing payroll records on file and represents actual costs for the services provided to this project.

Date

Typed Name and Title of Chief School Officer

Signature

PROJECT OPERATIONAL EXPENSES SUMMARY

ACTIVITY	CODE	SALARIES		CONTRACT SVC.	TRAVEL	OTHER
		PROFESSIONAL	NON PROF.			
INSTRUCTION	200					
STAFF DEVELOPMENT	260					
GUIDANCE & ATTENDANCE	300					
HEALTH SERVICES	400					
PUPIL TRANS.	500	XXXX			XXXX	
OPERATION OF PLANT	600	XXXX		XXXX	XXXX	
MAINTENANCE OF PLANT	700	XXXX		XXXX	XXXX	
EMPLOYEE BENEFITS	810	XXXX	XXXX	XXXX	XXXX	
RENTAL OF BUILDINGS	830	XXXX	XXXX		XXXX	XXXX
FOOD SERVICES	900					
COCURRICULAR ACTIV.	1000					
COMMUNITY - HOME REL.	1100					
INDIRECT COST	--	XXXX	XXXX	XXXX	XXXX	
MINOR REMODELING	1220.3	XXXX	XXXX	XXXX	XXXX	
EQUIPMENT	1230	XXXX	XXXX	XXXX	XXXX	
TOTALS		$	$	$	$	$
				GRAND TOTAL	$	

NOTE: LOCAL AGENCIES WILL BE NOTIFIED OF AMOUNTS RETURNABLE AT THE COMPLETION OF FINAL AUDIT BY THE DIVISION OF EDUCATIONAL FINANCE.

		For State Use Only
Total Estimated Budget		
Total Actual Cost of Project		
Amount Previously Advanced		
Adjustment Due		

Department Use Only:

Project No.: _____ Grant No.: _____

UAN: _____ LEA NO.: _____

PART B: GENERAL AUDIT GUIDES

A Summary of the Guidelines, Used by the Division of Educational Finance, Federal Aid Planning and Claims Section, in Completing the Audit of the Final Expenditures of Each Federally Aided Program

Recommended for Use by Local Educational Agencies in Planning, Budgeting, and Reporting Expenditures of Approved Federally Aided Projects

GENERAL AUDIT GUIDES

1. General Criteria - To be considered allowable for Federal aid, costs must meet the following general criteria:

   a. Be necessary for proper and efficient administration of the special program and be allocable thereto under the principles provided herein

   b. Be permissible under State laws and regulations

   c. Conform to any limitations or exclusions set forth in these principles, Federal laws, or other governing limitations as to types or amount of cost items

   d. Be reasonable

   e. Must not result in a profit to local agency

   f. Must not be included as a cost of any other Federal or State special aid project

2. Responsibility for Federal Accountability - Federal projects must operate under the jurisdiction of the local board of education or other appropriate governing body. Federal project expenditures are therefore subject to the same scrutiny as all other expenditures of the local education agency. The local board of education must, in the final analysis, be accountable for the proper disbursement of Federal project funds. Established board policy governing teachers' wages, mileage and travel allowances, overtime compensation, or fringe benefits, as well as State rules pertaining to competitive bidding, safety regulations, or inventory control must be followed.

3. Approval Date for Funding - It is the practice of the State Education Department to use the earliest possible date for funding purposes. This is usually the date the local project application was received in the State Education Department -- regardless of the amount of time later required for program review and written notice of program approval to be made. For audit purposes the Division of Educational Finance will use the date of receipt in the State Education Department as date of funding.

4. Charges for Full-Time Personnel - No full-time person may be reimbursed for his work under a Federally Aided Program if he were employed in the same or similar position prior to the implementation of the Federal program. Reimbursement for the work of an employee under a Federally aided program may be proper when the individual to be paid has been replaced in his former position, or is new to the school district as a result of the creation of a new position due to the Federal program activities. With this in mind, it should be noted that a full-time employee's salary should not be increased or supported in part through the use of Federal funds merely because one is in Federal program work. Remuneration for the work of a regular full-time employee for work performed on Federal Program activities is approved only if:

   a. the regular employee is relieved of some or all of his former duties and a replacement is engaged to assume them, or

   b. the regular employee is engaged by the local board of education to perform Federal program activities which are in addition to his regular duties. The nature of such duties and the time at which they are to be carried out should in no way coincide with or duplicate the

requirements for, or job description of, his regular position as developed prior to the school district's involvement in the Federal program.

5. Substantiation of Personnel Costs - While duplicate copies of payroll records should not be filed with the final statement of expenditures, the salary earned and paid to each individual employed under the project must be accounted for as to (a) name of individual, (b) title of position held, (c) rate of pay, (d) period of employment, and (e) total amounts paid.

Personnel services provided by one or two positions 1 month before the beginning date of the actual operation of a project and 1 month after the termination date of a project will normally be acceptable for audit. In no event, however, will personnel services be honored prior to the date of project approval or subsequent to the end of the fiscal year in which the project was funded.

6. Payment Information - All expenditures claimed for reimbursement must be clearly identified as to the following payment information: invoice number, purchase order date, vendor name, check number, date of check, and amount paid. Internal transactions, such as supplies taken from school stock (warehouse, supply room, etc.) should be so indicated on the final claim. The date of the transaction should be listed and any identifying data such as "journal entry" or "job number."

7. Prior Approval - No commitments should be made against a Federal project prior to the date of written project approval. For purposes of Federal aid, a commitment is made on the date local educational agency issues a purchase order or signs a contract or has personal services performed.

This rule also applies to those budget amendments noted above. The following specific rules relative to prior approval must be carefully followed:

a. Any increase in the number of and/or change in type of personnel items requires prior approval through a budget amendment. Also, consultant salaries over $100 per diem must be prior approved;

b. Any increase in the number and/or change in type of equipment items having a unit value of $50 or more (budgeted under category 1230) requires prior approval through a budget amendment;

c. All out-of-state travel must be itemized and any changes or additions to this category must be prior approved;

d. Any time a budget subtotal category is increased by more than 10%, prior approval must be obtained. However, prior approval is not required if the change does not increase the original budget subtotal by more than $500;

e. The total budget grant amount, however, may not be increased without prior approval.

3. Incurrence and Liquidation of Project Commitments - Generally, Federal projects, unless otherwise stated, are funded from Federal moneys appropriated according to Federal fiscal year. Therefore, fiscal '75 Federal programs are financed from moneys appropriated for the Federal fiscal year beginning July 1, 1974 and ending June 30, 1975. The moneys are, therefore, usually available for obligations incurred during this period of time for projects to be operated within such period. This,

therefore, means that all purchase orders or contracts have to be issued or personal services rendered during the Federal fiscal year of funding. (Note: Adult Basic Education, ESEA, Title I, II, III have some exceptions. See below.) In case of rental, the period of rental use determines the basis of obligation. Agencies operating Federal programs during this time are allowed 12 months following the close of the Federal fiscal year of funding in which to liquidate all outstanding obligations. For fiscal '75 Federal projects, therefore, a local agency will have until June 30, 1976, in which to pay all bills under contract of purchase order. In the case of major construction projects, 2 years may be allowed for purposes of liquidation.

Under certain circumstances, and with prior approval, funding is allowed to be extended to the next year. This provision is referred to as "Carry-over." Funds approved for use in a given fiscal year are made available for obligation and liquidation during the subsequent fiscal year.

Note: Exceptions to June 30 as Final Date of Obligation Rule:

LSCA II, H.E.A. I, Voc. Ed. (Construction), Adult Basic Ed, ESEA III	These programs are often approved to cross fiscal years. (See the professional responsible for programs if questions arise.)
Title I ESEA	July and August are sometimes included in fiscal year in which services may be rendered. (See professional responsible for program if questions arise.)
Title II, ESEA	See Item 25 below.

9. Approval of Positions - Because, primarily, of the effect that the addition, deletion, or change in number of personnel in a project can have on the program actually in operation at the district level, reimbursement shall be limited to the actual number of positions which were approved in the budget or an approved amendment.

The Division of Educational Finance will make every effort, at time of project reviews, to see that there is an understanding between the local district and their office as to the number of positions being approved and on which first payment is being made. Therefore, it is imperative that a budget indicate the number of Full Time Equivalent (FTE) positions. The final claim for reimbursement could not exceed the number of FTE although the number of persons may be two or more.

10. Purchase Order - In most Federal projects, purchase orders should be initiated before the close of the fiscal year for which the project was funded, and in no event should the date of the purchase order precede the date of project approval or be subsequent to the termination date of project activities.

11. Budget Amendment - It is anticipated that, during the course of project operation, unforeseen circumstances will require budget amendment. Any increase in the number of or change in the type of personnel positions within the budget, or changes in the number, or kinds of equipment (having a unit value of $50 or more) must be presented for Department approval before such commitment is made at the local level. In addition, all internal budget transfers causing an increase of 10 percent or more in the original budget subtotal (as identified on the budget form) must be presented for approval to the program administrator in the State Education Department before local commitment is made for such increase.

However, prior approval for 10 percent increase is not required if such change does not cause an increase of more than $500 in the original budget subtotal.

12. Transportation Expenses - Pupil Transportation - When local agencies provide their own school bus transportation for a project, reimbursement shall be computed at the rate of 11 cents per mile for gas, oil, depreciation, and insurance. Only the salaries of bus drivers and monitors shall be allowed in addition to such costs, and these should be reported to reflect wages paid to such individual drivers for the service. In case of contracted services, a copy of the transportation contract must be provided.

13. Travel Expense - Staff and Other Professionals in the Project - At the time of project audit it shall be determined if the local educational agency of the particular project has a written policy regarding rates of travel reimbursement. If it does, a copy of that policy must be on file in the Dividion of Educational Finance. Actual expenses claimed against a Federal project should be allowed only if the individual has indeed been reimbursed in accordance with the local policy on file.

Lacking such policy, or for districts where no such written policy exists, expenditures can be allowed within the following conditions:

a. The expenditure should have a prior approval by having been shown in the correct category of the approved project budget;

b. The following rates are approvable as maximum rates:

1. Travel - Reimbursement at the rate of 13¢ per mile.

2. Overnight Travel - Per Diem

New York City Area (Rockland, Nassau, Suffolk, Westchester Counties)	$30.00
Upstate New York	24.00
Out-of-State	29.00

3. Meals - for approved trips which do not require lodging overnight the following rates will be allowed:

	Upstate New York	N.Y.C. Area and Other States
Breakfast	$ 2.25	$ 2.50
Lunch	1.65	1.65
Dinner	6.10	6.85
Total Meal Allowance	$ 10.00	$ 11.00

14. Consultants Expenses

In order to assure that audit citations are held to a very minimum and to assist in efficient budgeting, the following are suggested:

a. The budget should contain all information about consultants (Purpose of Expenditure, Per Diem Rate, Total Amount). Additional information such as actual number of consultants, dates on which services are to be rendered, qualifications of consultants, etc., should be included, if at all possible.

b. Special itemization should be made in the budgeting of consultants who are to receive more than $100.00 per diem.

c. If the local agency is unable to list the specific information at the time of submittal of the new budget they must include at least the general description of services to be rendered and the total amount proposed for consultants. However, prior to employing any consultant for more than $100.00 per diem, the local agency must notify the State Education Department Program Office in writing.

15. Expenditures for Equipment and Supplies - In addition to the actual cost of each item, costs of shipment are considered part of the purchase price of such items and are eligible for Federal reimbursement.

16. Heat, Light, and Water - In claiming expenditures for heat, light, and water, the cost must be directly identifiable with, and attributable to, the Federal project. This establishes three (3) criteria for claiming reimbursement for such costs:

a. If the building is used exclusively for the Federal project.

b. If the building is used solely as a special project center and several Federal projects or programs are operable there, the proration of such cost for each project must be based on the percentage of total project time the Federal project operated.

c. If the building is not a separate special project facility (but more likely a regular school building), costs under this category are allowable only if the Federal project operated at a time when no other educational program or activities were offered. Cost should be prorated as follows:

$$\frac{\text{No. of Project Hours Only Federal Project in Operation}}{\text{No. of Class Hours All Classes in Operation}} \times \text{Appropriate Bills for Period of time Federal Project Operated}$$

Note: Class Hours computed as follows: Class X No. of Hours Operated - Class Hours. If 1 class operated 25 hours, 10 classes operating the same length of time would equal 250 class hours.

17. Rental of Building Space - A copy of the contract under which the rental costs were authorized must be executed and available. Rental costs are not allowable if the local agency is charging rent to itself or is charged by any political division of which it is a part.

18. Magazine Subscriptions - Magazine subscriptions may be approved for periods extending beyond the 12 months of the fiscal year in which the project was funded if it is evident that the rate during the longer period of time would be less than would be the rate for single year subscriptions. In no case can a subscription for longer than 36 months be approved at time of audit.

19. Telephone Expenses - Unless the Federal project necessitated the installation of separate telephone facilities, normal telephone charges may not be prorated and charged as a project expense. In the case of long distance charges, however, these expenditures will be allowed. A copy of the telephone bill itemizing such toll calls and identified as to name of caller and purpose of such call should be retained at the local level.

20. Other Costs of Communication - Routine office mailings relative to this Federal project are not considered eligible for Federal reimbursement purposes. However, costs incurred for special mailings are eligible and should be itemized as to (a) purpose of mailing and (b) number of pieces mailed.

21. Fringe Benefits - The maximum rates for budgeting and reimbursement of Federal aid for employer fringe benefit costs announced annually in the June issue of The School Financial Aid Bulletin.

22. School Lunch Reimbursement Under Federal Programs - It is Department policy not to pay for any foods in situations where a lunch program was eligible for reimbursement under the National School Lunch Act. This would generally mean any full lunch provided regular school children. Inasmuch as these are eligible for school lunch aid, the Division of Educational Finance would not make any additional payment for such lunch programs. On the other hand, since the National School Lunch Act does not provide for snacks (except milk)such costs would be eligible under most Federal projects.

A local educational agency may claim the difference between the amount allowed for reimbursement (National School Lunch Act) and the actual individual rate of providing the lunch. The reimburseable rate will, of course, vary depending on the economic situation of the student.

23. Audit for Transportation - All transportation contracts entered into by school districts must be approved by the Division of Educational Management Services of this Department. A "transportation contract" for other than district owned busses should be executed and approved prior to the beginning of the project. Such contract must be stamped "approved" by the Division of Educational Management Services and retained and available for verification at the local level.

24. Unigrant - This is a combination application for ESEA, II and NDEA,III. The application will be handled by the Division of Educational Finance as two separate projects. Advance payments are made in the ESEA, II part of the application. NDEA, III has no advance payments and one claim at the conclusion of the project is made on a matching basis. A separate final report is made for each segment.

25. Salaries for Personal Services - ESEA, II, Only - A special agreement has been reached with HEW officials affecting payment for personal services in Title II only.

Salaries can be paid for personnel in Title II only for services relative to processing, cataloging, and acquisition of materials.

If at the close of a fiscal year (June 30), some materials being purchased with funds from that fiscal year have not arrived and been processed at the local level, it would mean that cataloging and processing of these materials would have to take place during the next fiscal year. It is proper to pay for these services during the second fiscal year, from the first fiscal year's funds if the funds are properly encumbered at the close of the first year. In order to accommodate this unique feature of ESEA, II, the following certification statement is a part of the final claim form:

> "I hereby certify that the salary data listed above are true and are shown on the payroll records on file in this district. I further certify that the services of individuals listed in III above were performed and/or incurred between dates of project approval and project completion."

26. Substitute Purchase Orders - (ESEA, II, Only) - Under Title II, ESEA, only, a unique agreement has been reached between the Bureau of School Libraries and the U. S. Office of Education which allows for substitute purchase orders to be issued by the local district until December 31 following the fiscal year of funding of the project. This applies only to purchase orders which are for items originally ordered by a regular purchase order no later than June 30 of the fiscal year of funding of the project and were not filled as a result of the failure of a supplier to provide all or part of the items ordered. The local district must satisfactorily complete the last page of the Report, which requires

clear identification of purchase orders issued during the correct fiscal year with purchase orders issued during the second fiscal year which are to pick up those items not available on the original order. Directions printed on that final page should be carefully followed. If there are any questions on interpretation, these will be gladly explained by the Department's ESEA II staff.

27. Paid Interest - No Federal funds can be granted for any interest charges incurred by the school district on behalf of a Federal Project. In the event that insufficient Federal funds are available at the local level in time to meet necessary obligations, procedures for the internal transfer of district funds are described in the December 1967 issue of the School Business Management News. Further information may be obtained from the Division of Educational Management Services.

28. New York State Sales Tax Allowance - At the time of audit, it has been the practice not to allow reimbursement to boards of education for New York State sales tax charges. (Boards of Education are exempt governmental agencies and not required to pay this tax when purchasing supplies, equipment, etc., for the district.)

The staff of a school district, while on official business for the district, are also exempt from New York State Sales Tax and reimbursement should not be allowed for those charges.

Other personnel in the project such as consultants and guests may be required to pay the New York State Sales Tax on such things as food and lodging. In cases such as this there could be an allowable reimbursement at time of audit.

29. Correspondence - In writing a local educational agency for further information, it is expected that unless a reply shall be received within 15 calendar work days from the date of letter, the items in question will be deleted from its claim and the claim processed for payment as is.

30. Audit Correspondence - Forms Used - (Copies attached) - To insure both a uniform approach in corresponding with the local districts and maximum ability of the audit staff of the State Education Department to move from program to program, 4 sets of audit memo forms have been developed.

Form A is used when further information is requested from local agencies in order to complete this office's audit.

Form B is used to notify local agencies of audit citations. This is mailed prior to submission of the audit findings of the State Education Department to the Department of Audit and Control. Please note that on Form B the local agency is only informed of audit disallowances varying more than $10 from its original claim. This is interpreted as a variance of $10 or more per invoice, contract, or personnel item. Please also note that should the local agency not respond within 15 days of mailing Form B, the audit findings of the State Education Department will then be presented to the Department of Audit and Control for verification.

Form C is an additional page of Form B and is used if the back of Form B does not provide enough space to list the audit citations.

Form D is used after Audit and Control has verified project audit findings of the State Education Department. This form is designed to either notify the local agency of the

balance due on the project or request a refund check due to overpayment. Please note also that a copy of the audited report of expenditures is enclosed with this form.

The above procedures have been designed to inform the local educational agency as fully as possible of the audit findings of this Department and to give the local agency adequate time to investigate these findings. Should a local agency believe it does not have sufficient information as to the audit findings of the State Education Department, such further information, if requested, will be provided via telephone or letter relative to such project audit. If this is not possible, the agency is invited to come to Albany to review in person and in detail the audit folder on file in the State Education Department. It is recommended that an appointment always be made prior to such a visit.

31. Reopening of Audits - Once a final transaction has been made on a project (final check sent or refund requested), the local agency is granted 3 months thereafter to reopen such project for further audit review. If no request for review is made within such 3-month period, the audit findings are considered final and shall not be reopened unless a Department audit error was made in terms of the information originally provided for audit by an LEA.

32. FEDERALLY REQUIRED ASSURANCES FOR CONSTRUCTION, ACQUISITION, LEASING, AND RENOVATION OF FACILITIES - The LEA IS REQUIRED TO PROVIDE ASSURANCE THAT:

a. Upon completion of the construction, title to the facilities will be in a State or local educational agency and will be

retained, and the building operated and used for a period of not less than 20 years for the educational and related purposes for which it was constructed;

b. Contracts for construction, approved pursuant to the project proposal, will provide that all laborers and mechanics employed by contractors or subcontractors on all construction projects assisted under this title shall be paid wages at rates not less than those prevailing on similar construction in the locality as determined by the Secretary of Labor in accordance with the Davis-Bacon Act, as amended (40 U.S. 276a--276a-5) that such contractors and subcontractors will comply with the regulations in 29 CFR 5.5 (a) and (c) (see 29 F.R. 100, 101, 13463, and 29 CFR Part 3, Subpart B - Interpretation of the Fringe Benefits Provisions of the Davis-Bacon Act--published at 29F.R. 13465); and that the nondiscrimination in employment clause prescribed by Executive Order No. 11246 of September 24, 1965 (30 F.R. 12319) will be incorporated in any contract for construction work or modification thereof as defined in said Executive Order;

c. Construction work shall be contracted for, and performed, according to applicable State and local rules and regulations;

d. Architectural or engineering supervision and inspection will be provided at the construction site to insure that the completed work conforms to the approved plans and specifications;

e. In planning the construction of the school facilities each applicant shall, in accordance with the provisions of Executive Order No. 11296 of August 10, 1966, (31 F.R. 10633) and such

rules and regulations as may be issued by the Department of Health, Education, and Welfare to carry out those provisions, evaluate flood hazards in connection with such school facilities and, as far as practicable, avoid the uneconomic, hazardous, or unnecessary use of flood plains in connection with such construction;

f. That the interest of the State board or the local educational agency in the facility and in the land on which the facility is located will be sufficient to assure undisturbed use and possession for the purpose of construction and operation of the school facility covered in the project during the expected usable life of such facility;

g. The applicant will comply with all local and State codes and regulations applicable to construction;

h. Assurance must be made that the project "Invitation-for-Bids" includes the following provision:

> "Notice of Requirement for Certification of Nonsegregated Facilities - Bidders are cautioned as follows: By signing this bid, the bidder will be deemed to have signed and agreed to the provisions of the "Certification of Nonsegregated Facilities" in this solicitation. The Certification provides that the bidder does not maintain or provide for his employees facilities which are segregated on a basis of race, creed, color, or national origin, whether such facilities are segregated by directive or on a defacto basis. The Certification also provides that he will not maintain such segregated facilities. Failure of a bidder to agree to the Certification of Nonsegregated Facilities will render his bid nonresponsive to the terms of solicitations involving awards of contracts exceeding $10,000 which are not exempt from the provisions of the Equal Opportunity Clause."

END